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PATENT APPLICATION HP Ref. 200311972-1

In the **United States Patent and Trademark Office**

inventor(s): Curt Nelson et al.

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Serial No.:

10/801,341

Examiner: Asok K. Sarkar

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Group Art Unit:

2891

Title: Thin-Film Devices and Methods for Forming Thin Films Therefor

Mail Stop ISSUE FEE **Commissioner for Patents** Alexandria, VA 22313-1450

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Responsive to the Notice of Allowance mailed January 10, 2007 and the Examiner's Statement of Reasons for Allowance dated December 29, 2006, Applicants agree with the Examiner's conclusions regarding patentability of the allowed claims, without necessarily agreeing with or acquiescing in the Examiner's reasoning. In particular, Applicants believe that the application is allowable because the prior art fails to teach, anticipate or render obvious the invention as claimed, independent of how the invention is paraphrased.

I hereby certify that this correspondence is being facsimile transmitted to the USPTO at (571) 278-2885 on Mar 16, 2007.

Bridgett Barrett

Respectfully submitted,

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